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The Gazette of Puducherry

PART - II

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No.		Poudouchéry	Mercredi	31	Juillet 2013
No.		Puducherry	Wednesday	31st	July 2013
(9 Sravana 1935)					
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GOVERNMENT OF PUDUCHERRY LAW DEPARTMENT

No. 161/Leg./2013-LD.

Puducherry, the 31st July 2013.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry on the 30th July 2013 and is hereby published for general information:—

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) ACT, 2013
(Act No. 6 of 2013)

(30-7-2013)

AN

ACT

**further to amend the Puducherry Value Added
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-fourth Year of the Republic
of India as follows :—

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2013.

(2) It shall come into force with effect from
the 1st day of August 2013.

Amendment of
the Schedules.

2. In the Puducherry Value Added Tax Act, 2007—

Act
No. 9
of
2007.

(i) in the First Schedule,—

(a) after serial number 10-A, the following
shall be inserted, namely:—

"10-B. Building materials, namely:—

- (a) Asbestos cement sheets,
- (b) Bricks,
- (c) Cement, cement products,
- (d) Electrical goods,
- (e) Plywood, hardware items,
- (f) Paints,
- (g) Pipes and fittings,
- (h) River sand,
- (i) Sanitary wares and fittings,
- (j) Steel, steel fabricated items,
- (k) Tiles, and
- (l) Water tanks

sold by the Pondicherry Co-operative Building Centre Limited, No. P. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No. P.15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract.";

(b) after serial number 18-A, the following shall be inserted, namely:-

"18-B. Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry";

(c) after serial number 12 and the entries relating thereto, the following shall be inserted, namely:-

"12-A. Chemical fertilisers, pesticides, insecticides and weedicides";

(d) in serial number 28-A, after sub-item (11), the following shall be inserted, namely:-

"(11-A) Footwear costing less than two hundred rupees".

(ii) in the Third Schedule, in Part-A,—

(a) in the entries against serial number 24, the words "insecticide and weedicide" shall be omitted;

(b) the entries against serial number 34 shall be omitted.

T.T. GAMDIK,

Law Secretary to Government.

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